

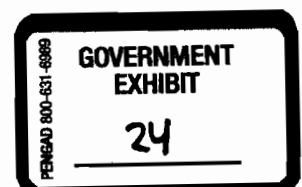
**JOSELYN SOMERA**  
Special Enforcement Revenue Agent  
Internal Revenue Service Small Business/ Self Employed Division  
United States Department of Treasury

**Education**

Bachelor of Arts (1984)	Highlands University, Las Vegas, New Mexico
Business Administration, Accounting Major	
Real Estate (1986)	Phoenix, Arizona
Currently enrolled in prep course For Certified Fraud Examiner	Phoenix, Arizona

**Experience**

Special Enforcement Revenue Agent Internal Revenue Service Small Business Self Employed	Phoenix, Arizona (05/04-present)
Abusive Tax Avoidance Revenue Agent Internal Revenue Service Small Business Self Employed	Phoenix, Arizona (05/00-05/04)
Revenue Agent Internal Revenue Service Small Business Self Employed	Phoenix, Arizona (06/84-05/00)
Revenue Agent Reviewer Internal Revenue Service Technical Services	Phoenix, Arizona (5/87-12/90)
District Counsel Details Internal Revenue Service Area Counsel	Phoenix, Arizona (as needed)
Revenue Agent Instructor Internal Revenue Service Small Business Self Employed	Phoenix, Arizona (numerous)
Acting Group Manager Internal Revenue Service Small Business Self Employed	Phoenix, Arizona (numerous)



**Relevant Training**

Special Enforcement Training	Jacksonville, Florida
Expert Witness Training	Seattle, Washington
Abusive Tax Avoidance Training	Phoenix, Arizona
Indirect Methods Training	Phoenix, Arizona
Revenue Agent Phase I Training (Individual Non-Business)	San Francisco, California
Revenue Agent Phase II Training (Business Income)	Phoenix, Arizona
Revenue Agent Phase III Training (Corporate)	Phoenix, Arizona
Revenue Agent Phase IV Training (Partnerships and S Corporations)	Phoenix, Arizona
Revenue Agent Phase V Training (Consolidated Returns)	Phoenix, Arizona
Continuing Professional Education Training (annually)	Various
Off-Shore Trust	Phoenix, Arizona
On the Job Instructor for Revenue Agents	Phoenix, Arizona
Employment Tax Training	Chicago, Illinois
Reviewer Training	Phoenix, Arizona

**Specialized Experience**

I have been employed with the Internal Revenue Service, United States Department of the Treasury for approximately 22 ½ years. I have conducted numerous audits involving a wide range of businesses. My duties as a Revenue Agent include, but are not limited to:

- reviewing returns for audit potential
- conducting examinations of business and personal accounting records
- analyzing records
- securing information from third parties as necessary
- executing Summonses if needed
- preparing schedules
- prepare indirect methods to verify income
- preparing Revenue Agent Reports to reflect audit findings
- explaining my finding to taxpayers and/or their attorney

Since becoming a Special Enforcement Revenue Agent, the emphasis of my duties is concentrated in working with Special Agents in Criminal Investigation Division. I assist Special Agents in reviewing and scheduling documentation and records secured from individuals and/or business that are under criminal investigation. I prepare civil settlements for cases after they have been prosecuted criminally. On occasion I perform parallel investigations in conjunction with the Criminal Investigation Division in order to expedite case processing.

In my career with the Internal Revenue Service I have also performed the following assignments:

- Acting Group Manager
- Instructor for Continuing Professional Education for Revenue Agents
- Classification Details (to classify returns for audit potential)
- Small Business Workshops
- Revenue Agent on the job instructor